

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY  
Caption in compliance with D.N.J. LBR 9004-2(c)

**LOWENSTEIN Sandler LLP**

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*Counsel to the Debtors and  
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**CERTIFICATION OF CRAIG FINE IN FURTHER SUPPORT OF THE  
EMPLOYMENT OF MAZARS USA LLP AS A PROFESSIONAL  
UTILIZED IN THE ORDINARY COURSE OF THE DEBTORS' BUSINESS**

I, **Craig Fine**, certify as follows:

1. I am a Partner in the firm of Mazars USA LLP (the “Firm”), which maintains an office at 60 Crossways Park West Woodbury, NY 11797. The Firm provides professional services to the above-captioned debtors and debtors-in-possession (the “Debtors”) in the ordinary course of their businesses. This declaration is submitted at the request of the Office of the United States Trustee in further support of its employment pursuant to sections 105(a), 327, 328 and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. as an ordinary course

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

professional ("OCP"), in compliance with the Order Authorizing the Employment and Compensation of Certain Professionals Utilized by the Debtors in the Ordinary Course of Business.

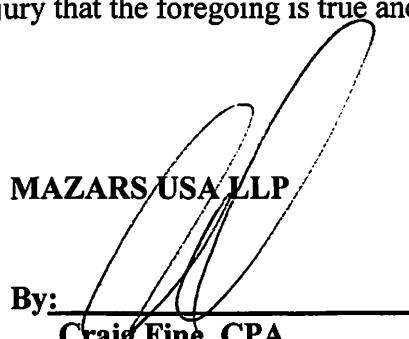
2. In addition to other services previously set forth in my Declaration dated December 5, 2018 [Dkt. 136], the professional services the Firm will render to the Debtors include:

- a. planning, preparing and filing taxes and tax returns;
- b. performing a review of the Debtors' financial statements (which financials are prepared by the Debtors);
- c. providing advisory services related to corporate accounting; and
- d. auditing Debtors' balance sheet as of December 31, 2018.

3. As of the Petition Date, the Debtors owed the Firm \$16,150 in connection with prepetition professional services rendered to the Debtors. In connection with being retained as an OCP, the Firm has agreed to waive the prepetition fees.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 30, 2019

  
MAZARS USA LLP

By:

Craig Fine, CPA  
60 Crossways Park Drive West  
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